

**ANNUAL PERSONAL PROPERTY RETURN OF  
SOLE PROPRIETORSHIPS AND GENERAL  
PARTNERSHIPS  
AS OF JANUARY 1, 2015  
DUE APRIL 15, 2015**

**2015**

**Form AT3-51  
Page 1 of 2**

Date Received  
by Department

☐ **CHECK IF THIS IS A CHANGE  
OF MAILING ADDRESS**

OWNER'S NAME, TRADING AS NAME, AND MAILING ADDRESS:

┐

DEPARTMENT ID NO.

L

**This form can be filed online.  
Click here to access the MD EGov site.**

☐ Please check here if you want personal property forms  
mailed to you next year.

**PART A**

1. Provide your federal employer ID # \_\_\_\_\_ (if none, provide social security number of owner).
2. Provide your federal principal business code # \_\_\_\_\_ (from IRS Schedule C or Form 1065).
3. **IMPORTANT:** List exact location of all personal property reported on this return including county, town, and street address. This assures proper distribution of assessments. If property is located in two or more locations, please attach additional copies of Part B for each location.  
  
NOTE: If all of the personal property of this business is located entirely in the following exempt counties: Frederick, Garrett, Kent, Queen Anne's, or Talbot, you may be eligible to skip Part B, Line Items ① through ⑤. *Be sure to complete signature section.* Refer to Specific Instructions, Part A, 3 for more information.

(STREET NUMBER & NAME)

(ZIP CODE)

(COUNTY)

(INCORP. TOWN)

☐

Check if this location has changed from the 2014 return.

4. State your nature of business or profession: \_\_\_\_\_ Date began: \_\_\_\_\_
5. Total gross sales or amount of business transacted during 2014. \$ \_\_\_\_\_  
If the business has sales in Maryland and does not report any personal property, in remarks below explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.
6. Only sole proprietors complete questions 6a and 6b.
- 6a. Is this location the principal residence of the business owner? \_\_\_\_\_  
(Yes or No)
- 6b. Is the total original cost of all the property, including inventory and excluding licensed vehicles, less than \$10,000? \_\_\_\_\_  
If you answer yes to both 6a and 6b, your property is exempt. (Yes or No)  
Skip to signature line on page 2.
7. State the opening and closing dates of your fiscal year. \_\_\_\_\_
8. Do you have any fully depreciated property or property expensed under IRS rules? \_\_\_\_\_ If yes, have you  
included such property on this return? \_\_\_\_\_  
(Yes or No)
9. Property leased by your business. See Instructions for Part A, 9.
10. Has the business disposed of assets during 2014? \_\_\_\_\_ If yes, supply a schedule of disposition by  
year of acquisition and manner of disposal. (Yes or No)

REMARKS \_\_\_\_\_

## PART B

- ① Furniture, fixtures, office equipment, tools, machinery, equipment NOT used in manufacturing or research and development. See Instruction ①. Failure to provide the required detail will result in the reported property being assessed at 10% rate of depreciation.

ORIGINAL COST BY YEAR OF ACQUISITION								
	A	SPECIAL DEPRECIATION RATES (See Instruction ①)						TOTAL COST
	B	C	D	E	F	G		
2014								
2013								
2012								
2011								
2010								
2009								
2008								
2007 and prior								
TOTAL COST COLUMNS A-G →								

DESCRIBE B through G PROPERTY HERE:

- ② Commercial Inventory — See Instruction ②.

Average Monthly Inventory

\$

Furnish from the latest Maryland Income Tax return:

Opening Inventory - date \_\_\_\_\_ amount \$ \_\_\_\_\_

Closing Inventory - date \_\_\_\_\_ amount \$ \_\_\_\_\_

**Note: Businesses that need a Trader's License must report commercial inventory here.**

- ③ Supplies  
See Instruction ③.

Average Cost

\$

- ④ Manufacturing and/or  
research and development  
inventory. See Instruction ④.

Average Monthly Inventory

\$

- ⑤ Tools, machinery and equipment used for manufacturing and/or research & development. If this business is engaged in manufacturing / R&D, and is claiming such an exemption for the first time, a manufacturing/R&D exemption application must be submitted on or before September 1, 2015 before an exemption can be granted. Contact the Department or visit [www.dat.maryland.gov](http://www.dat.maryland.gov) for an application. See instruction ⑤. **Exception for tax years beginning after June 30, 2009 - an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property.**

ORIGINAL COST BY YEAR OF ACQUISITION			
2014		2010	
2013		2009	
2012		2008	
2011		2007 and prior	

TOTAL COST \$

The following section must be completed.

I declare under the penalties of perjury, pursuant to the Tax Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Taxpayer's Signature

Date

Phone Number

E-mail Address

Preparer's Signature

Date

Phone Number

E-mail Address

Name and Address of Preparer